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October 23, 1996

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center  
Room 110  
Tallahassee, Florida 32399-0850

HAND DELIVERY  
**RECEIVED**  
OCT 23 1996

FPSC-RECORDS/REPORTING

Re: Docket No. 960003-GU

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and fifteen copies of FPU's Request for Confidential Classification; and - 11315-96 10/23/96

2. A sealed envelope marked "Confidential" which contains a copy of the information which is confidential. 11316-96 10/23/96

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

ACK \_\_\_\_\_ Thank you for your assistance with this filing.

AFA \_\_\_\_\_

APP \_\_\_\_\_

CAF \_\_\_\_\_

CMU \_\_\_\_\_

CTR \_\_\_\_\_

EAG \_\_\_\_\_ WBW/rl

LEG \_\_\_\_\_ cc: All Parties of Record  
LIN \_\_\_\_\_ Ms. Cheryl Martin (without enclosures)

OPC \_\_\_\_\_ Trib, 3xz

RCH \_\_\_\_\_

SEC \_\_\_\_\_

WAS \_\_\_\_\_

OTH \_\_\_\_\_

Sincerely,

*William B. Willingham*  
William B. Willingham

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment )	Docket No. 960003-GU
(PGA) True-up )	Filed: October 23, 1996
_____ )	

FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this its Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of September 1996. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of September 1996 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, A-2, A-3, A-4, A-5 and A-6 for the period of April 1996 through March 1997; and (b) purchased gas invoices for the month of September 1996.

2. FPU requests that certain information<sup>1</sup> in its PGA filing for the month of September 1996 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue

ACK \_\_\_\_\_  
AFA \_\_\_\_\_ is intended to be and is treated by FPU as proprietary and  
APP \_\_\_\_\_ confidential. The Commission previously has determined that this  
CAF \_\_\_\_\_ information is entitled to the protection of Section 366.093(3),  
CMU \_\_\_\_\_ Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued  
CTR \_\_\_\_\_ April 15, 1996. Attached hereto as exhibit "A" is a detailed  
EAG \_\_\_\_\_ explanation of the information and material for which confidential  
LEG \_\_\_\_\_  
LIN \_\_\_\_\_

OPC \_\_\_\_\_  
RCH \_\_\_\_\_ <sup>1</sup>Schedule A-3, Schedule A-4, and gas invoices from suppliers  
SEC \_\_\_\_\_ other than the Florida Gas Transmission Company.

WAS \_\_\_\_\_  
OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE  
11315 OCT 23 96  
FPSC-RECORDS/REPORTING

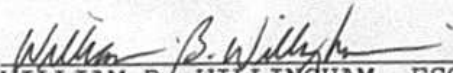
treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's September 1996 PGA filing.

3. An unedited version of FPU's PGA filing for the month of September 1996 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,

  
WILLIAM B. WILLINGHAM, ESQ.  
RUTLEDGE, ECENIA UNDERWOOD, PURNELL  
& HOFFMAN, P.A.  
P. O. Box 551  
Tallahassee, Florida 32302-0551  
(904) 681-6788



CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by  
United States Mail this 23rd day of October, 1996 to:

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Division of Legal Services  
Florida Public Service  
Commission  
2540 Shumard Oak Boulevard  
Gerald L. Gunter Building  
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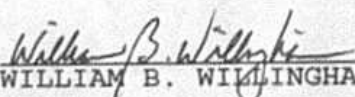
By:   
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of September 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-23	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-9	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Exhibit "A" (con't)  
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of September 1996 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	14-16	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.



COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH:		SEPTEMBER 1996		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	22,162	16,653	5,509	33.08	133,947	109,002	24,945	22.88
2 NO NOTICE SERVICE	2,082	2,082	0	0.00	15,822	15,822	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	520,899	778,814	(257,915)	(33.12)	4,359,489	4,919,698	(560,209)	(11.39)
5 DEMAND	219,733	193,519	26,214	13.55	1,690,160	1,572,253	117,907	7.50
6 OTHER	(1,762)	0	(1,762)	0.00	(15,829)	0	(15,829)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	2,709	0	2,709	0.00	8,712	0	8,712	0.00
8 DEMAND	4,292	0	4,292	0.00	9,082	0	9,082	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	756,113	991,068	(234,955)	(23.71)	6,165,795	6,616,775	(450,980)	(6.82)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,945	1,783	1,162	65.17	14,545	11,910	2,635	22.12
14 TOTAL THERM SALES	998,831	989,285	9,546	0.98	6,796,047	6,604,865	191,182	2.89
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,239,940	2,756,980	482,960	17.52	19,948,850	18,451,590	1,497,260	8.11
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,819,940	2,756,980	62,960	2.28	18,559,120	18,451,590	107,530	0.58
19 DEMAND	3,748,400	3,131,400	615,000	19.84	27,516,140	25,754,140	1,762,000	6.84
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	420,000	0	420,000	0.00	1,304,830	0	1,304,830	0.00
22 DEMAND	420,000	0	420,000	0.00	1,304,830	0	1,304,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,399,940	2,756,980	(357,020)	(12.95)	17,254,290	18,451,590	(1,197,300)	(6.49)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,129	4,950	4,179	84.42	42,120	33,160	8,960	27.02
27 TOTAL THERM SALES (24-26 Estimated Only)	5,894,235	2,752,010	3,142,225	114.18	32,924,955	18,418,430	14,506,525	78.76
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.664	0.604	0.060	13.25	0.671	0.591	0.080	13.54
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	18.472	28.249	(9.777)	(34.61)	23.490	26.663	(3.173)	(11.90)
32 DEMAND (5/19)	5.865	6.160	(0.315)	(5.10)	6.142	6.105	0.037	0.61
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.645	0.000	0.645	0.00	0.668	0.000	0.668	0.00
35 DEMAND (8/22)	1.022	0.000	1.022	0.00	0.896	0.000	0.896	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	31.505	35.948	(4.443)	(12.36)	35.735	35.860	(0.125)	(0.35)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	32.260	36.020	(3.760)	(10.44)	34.532	35.917	(1.385)	(3.86)
40 TOTAL COST OF THERM SOLD (11/27)	12.628	36.013	(23.185)	(64.38)	18.727	35.925	(17.198)	(47.87)
41 TRUE-UP (E-2)	(1.917)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	11.811	34.996	(23.185)	(66.25)	17.710	34.908	(17.198)	(49.27)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	11.85541	35.12758	(23.272)	(66.25)	17.77859	35.03925	(17.263)	(49.27)
45 PGA FACTOR ROUNDED TO NEAREST .001	11.855	35.128	(23.273)	(66.25)	17.777	35.039	(17.262)	(49.27)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**  
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH:				SEPTEMBER 1996				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	22,162	16,653	5,509	33.08	133,947	109,002	24,945	22.88				
2 NO NOTICE SERVICE	2,082	2,082	0	0.00	15,822	15,822	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	520,899	778,814	(257,915)	(33.12)	4,359,489	4,919,698	(560,209)	(11.39)				
5 DEMAND	219,733	193,519	26,214	13.55	1,690,160	1,572,253	117,907	7.50				
6 OTHER	(1,762)	0	(1,762)	0.00	(15,829)	0	(15,829)	0.00				
<b>LESS END-USE CONTRACT</b>												
7 COMMODITY (Pipeline)	2,709	0	2,709	0.00	8,712	0	8,712	0.00				
8 DEMAND	4,292	0	4,292	0.00	9,082	0	9,082	0.00				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	756,113	991,068	(234,955)	(23.71)	6,165,795	6,616,775	(450,980)	(6.82)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,945	1,783	1,162	65.17	14,545	11,910	2,635	22.12				
14 TOTAL THERM SALES	998,831	989,285	9,546	0.96	6,796,047	6,604,865	191,182	2.89				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	3,239,940	2,756,960	482,980	17.52	19,948,850	18,451,590	1,497,260	8.11				
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,819,940	2,756,960	62,980	2.28	18,559,120	18,451,590	107,530	0.58				
19 DEMAND	3,746,400	3,131,400	615,000	19.64	27,516,140	25,754,140	1,762,000	6.84				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>												
21 COMMODITY (Pipeline)	420,000	0	420,000	0.00	1,304,830	0	1,304,830	0.00				
22 DEMAND	420,000	0	420,000	0.00	1,304,830	0	1,304,830	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,399,940	2,756,960	(357,020)	(12.95)	17,254,290	18,451,590	(1,197,300)	(6.49)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,129	4,950	4,179	84.42	42,120	33,160	8,960	27.02				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,894,235	2,752,010	3,142,225	114.18	32,924,955	18,418,430	14,506,525	78.76				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.684	0.604	0.080	13.25	0.671	0.591	0.080	13.54				
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	18.472	28.249	(9.777)	(34.61)	23.490	26.663	(3.173)	(11.90)				
32 DEMAND (5/19)	5.865	6.180	(0.315)	(5.10)	6.142	6.105	0.037	0.61				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
<b>LESS END-USE CONTRACT</b>												
34 COMMODITY Pipeline (7/21)	0.645	0.000	0.645	0.00	0.668	0.000	0.668	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	0.00				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	31.505	35.948	(4.443)	(12.36)	35.735	35.860	(0.125)	(0.35)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	32.260	36.020	(3.760)	(10.44)	34.532	35.917	(1.385)	(3.86)				
40 TOTAL COST OF THERM SOLD (11/27)	12.828	36.013	(23.185)	(64.38)	18.727	35.925	(17.198)	(47.87)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	11.811	34.996	(23.185)	(66.25)	17.710	34.908	(17.198)	(49.27)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	11.85541	35.12758	(23.272)	(66.25)	17.77659	35.03925	(17.263)	(49.27)				
45 PGA FACTOR ROUNDED TO NEAREST .001	11.855	35.128	(23.273)	(66.25)	17.777	35.039	(17.262)	(49.27)				



**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997**

COST OF GAS PURCHASED	CURRENT MONTH:				SEPTEMBER 1996				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	22,182	16,653	5,509	33.08	133,947	109,002	24,945	22.88				
2 NO NOTICE SERVICE	2,082	2,082	0	0.00	15,822	15,822	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	520,899	778,814	(257,915)	(33.12)	4,359,489	4,919,698	(560,209)	(11.39)				
5 DEMAND	219,733	193,519	26,214	13.55	1,890,160	1,572,253	117,907	7.50				
6 OTHER	(1,782)	0	(1,782)	0.00	(15,829)	0	(15,829)	0.00				
<b>LESS END-USE CONTRACT</b>												
7 COMMODITY (Pipeline)	2,709	0	2,709	0.00	8,712	0	8,712	0.00				
8 DEMAND	4,292	0	4,292	0.00	9,082	0	9,082	0.00				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(75,075)	75,075	(100.00)	0	(115,871)	115,871	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	758,113	915,993	(159,880)	(17.45)	6,165,795	6,500,904	(335,109)	(5.15)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,945	1,783	1,162	65.17	14,545	11,910	2,635	22.12				
14 TOTAL THERM SALES	998,831	914,210	84,621	9.28	6,798,047	6,488,994	307,053	4.73				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	3,239,940	2,756,960	482,980	17.52	19,948,850	18,451,590	1,497,260	8.11				
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,819,940	2,756,960	62,980	2.28	18,559,120	18,451,590	107,530	0.58				
19 DEMAND	3,746,400	3,131,400	615,000	19.64	27,516,140	25,754,140	1,762,000	6.84				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>												
21 COMMODITY (Pipeline)	420,000	0	420,000	0.00	1,304,830	0	1,304,830	0.00				
22 DEMAND	420,000	0	420,000	0.00	1,304,830	0	1,304,830	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,399,940	2,756,960	(357,020)	(12.95)	17,254,290	18,451,590	(1,197,300)	(6.49)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,129	4,950	4,179	84.42	42,120	33,160	8,960	27.02				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,894,235	2,752,010	3,142,225	114.18	32,924,955	18,418,430	14,506,525	78.76				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.684	0.604	0.080	13.25	0.671	0.591	0.080	13.54				
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	18.472	28.249	(9.777)	(34.61)	23.490	26.663	(3.173)	(11.90)				
32 DEMAND (5/19)	8.865	6.180	(2.685)	(30.18)	6.142	6.105	0.037	0.61				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
<b>LESS END-USE CONTRACT</b>												
34 COMMODITY Pipeline (7/21)	0.645	0.000	0.645	0.00	0.668	0.000	0.668	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	0.00				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	31.805	33.225	(1.420)	(4.46)	35.735	35.232	0.503	1.43				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	32.260	36.020	(3.760)	(10.44)	34.532	35.917	(1.385)	(3.86)				
40 TOTAL COST OF THERM SOLD (11/27)	12.828	33.285	(20.457)	(61.46)	18.727	35.296	(16.569)	(46.94)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	11.811	32.268	(20.457)	(63.40)	17.710	34.279	(16.569)	(48.34)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	11.85541	32.38933	(20.534)	(63.40)	17.77659	34.40789	(16.631)	(48.34)				
45 PGA FACTOR ROUNDED TO NEAREST .001	11.855	32.389	(20.534)	(63.40)	17.777	34.408	(16.631)	(48.33)				

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF:  
CURRENT MONTH:

APRIL 1996 THROUGH MARCH 1997  
SEPTEMBER 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,600,790	17,778.73	0.684
2 No Notice Commodity Adjustment - System Supply	15,150	115.75	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	420,000	2,709.00	0.645
4 Commodity Pipeline - Scheduled FTS - OSSS	204,000	1,558.56	0.764
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,239,940	22,162.04	0.684
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,615,940	483,010.62	18.464
18 Commodity Other - Scheduled FTS - OSSS	204,000	37,888.10	18.573
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,819,940	520,898.72	18.472
<b>MAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,122,400	211,713.67	6.780
26 Demand (Pipeline) Entitlement to End-Users	420,000	4,292.40	1.022
27 Demand (Pipeline) Entitlement to OSSS	204,000	3,727.08	1.827
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	3,746,400	219,733.15	5.865
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	(1,761.84)	0.000
34 Other	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(1,761.84)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: SEPTEMBER 1996				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	520,899	778,814	257,915	33.12	4,359,489	4,919,698	560,209	11.39	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	242,215	137,179	(105,036)	(76.57)	1,824,100	1,581,206	(242,894)	(15.36)	
3 TOTAL	763,114	915,993	152,879	16.69	6,183,589	6,500,904	317,315	4.88	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,005,832	914,210	(91,622)	(10.02)	6,813,841	6,488,994	(324,847)	(5.01)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	212,970	212,970	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,041,327	949,705	(91,622)	(9.65)	7,026,811	6,701,964	(324,847)	(4.85)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	278,213	33,712	(244,501)	(725.26)	843,222	201,060	(642,162)	(319.39)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(1,246)	0	1,246	0.00	(17,295)	0	17,295	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(397,541)	415,812	813,353	195.61	(769,026)	425,939	1,194,965	280.55	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(212,970)	(212,970)	0	0.00	
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(156,069)	414,029	570,098	137.70	(156,069)	414,029	570,098	137.70	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(397,541)	415,812	813,353	195.61					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(154,823)	414,029	568,852	137.39					
14 TOTAL (12+13)	(552,364)	829,841	1,382,205	166.56					
15 AVERAGE (50% OF 14)	(276,182)	414,921	691,103	166.56					
16 INTEREST RATE - FIRST DAY OF MONTH	5.3900%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4400%	0.0000%	---	---					
18 TOTAL (16+17)	10.8300%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4150%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.451%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(1,246)	0	---	---					

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.



ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1996 Through MARCH 1997  
SEPTEMBER 1996

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM		
								THIRD PARTY	PIPELINE					
1	APR 96		SYS SUPPLY	N/A					N/A	N/A				
2	APR 96		SYS SUPPLY	N/A					N/A	N/A				
3	APR 96		SYS SUPPLY	N/A					N/A	N/A				
4	MAY 96		SYS SUPPLY	N/A					N/A	N/A				
5	MAY 96		SYS SUPPLY	N/A					N/A	N/A				
6	MAY 96		SYS SUPPLY	N/A					N/A	N/A				
7	MAY 96		SYS SUPPLY	N/A					N/A	N/A				
8	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
9	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
10	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
11	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
12	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
13	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
14	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
15	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
16	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
17	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
18	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
19	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
20	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
21	SEP 96		SYS SUPPLY	N/A					N/A	N/A				
22	SEP 96		SYS SUPPLY	N/A					N/A	N/A				
23	SEP 96		SYS SUPPLY	N/A					N/A	N/A				
<b>TOTAL</b>							17,300,770	1,258,350	18,559,120	4,417,268.75	0	0	0	23.80



## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997  
 MONTH: SEPTEMBER 1996

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
	<b>TOTAL</b>		9,668	9,349	290,048	280,479		
					<b>WEIGHTED AVERAGE</b>		\$1.7959	\$1.8572

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT  
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY  
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES  
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.



FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

		CURRENT MONTH:		SEPTEMBER 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	472,365	450,550	(21,815)	(4.84)	3,306,179	3,125,410	(180,769)	(5.78)
OUTDOOR LIGHTING	(21)	198	70	(128)	(182.86)	1,186	830	(356)	(42.89)
RESIDENTIAL	(31)	458,330	466,100	7,770	1.67	3,199,805	3,366,810	167,005	4.96
LARGE VOLUME	(51)	1,655,522	1,503,540	(151,982)	(10.11)	10,089,661	9,662,580	(427,081)	(4.42)
OTHER	(81)	6,500	7,850	1,350	17.20	48,054	53,230	5,176	9.72
<b>TOTAL FIRM</b>		<b>2,592,915</b>	<b>2,428,110</b>	<b>(164,805)</b>	<b>(6.79)</b>	<b>16,644,885</b>	<b>16,208,860</b>	<b>(436,025)</b>	<b>(2.69)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	341,337	323,890	(17,447)	(5.39)	2,122,678	2,209,520	86,842	3.93
INTERRUPTIBLE TRANSPORT	(92)	20,579	22,030	1,451	6.59	129,774	135,430	5,656	4.18
LARGE VOLUME INTERRUPTIBLE	(93)	2,735,404	1,832,920	(902,484)	(49.24)	12,769,268	10,924,940	(1,844,328)	(16.88)
OFF SYSTEM SALES SERVICE	(95)	204,000	0	(204,000)	0.00	1,258,350	0	(1,258,350)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>3,301,320</b>	<b>2,178,840</b>	<b>(1,122,480)</b>	<b>(51.52)</b>	<b>16,280,070</b>	<b>13,269,890</b>	<b>(3,010,180)</b>	<b>(22.68)</b>
<b>TOTAL THERM SALES</b>		<b>5,894,235</b>	<b>4,606,950</b>	<b>(1,287,285)</b>	<b>(27.94)</b>	<b>32,924,955</b>	<b>29,478,750</b>	<b>(3,446,205)</b>	<b>(11.69)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE	(11)	2,488	2,416	(72)	(2.98)	2,457	2,403	(54)	(2.25)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	5	5	100.00
RESIDENTIAL	(31)	30,303	29,964	(339)	(1.13)	30,682	30,452	(230)	(0.76)
LARGE VOLUME	(51)	857	903	46	5.09	881	900	19	2.11
OTHER	(81)	430	410	(20)	(4.88)	427	413	(14)	(3.39)
<b>TOTAL FIRM</b>		<b>34,078</b>	<b>33,697</b>	<b>(381)</b>	<b>(1.13)</b>	<b>34,447</b>	<b>34,173</b>	<b>(274)</b>	<b>(0.80)</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
INTERRUPTIBLE	(61)	13	14	1	7.14	13	14	1	7.14
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL CUSTOMERS</b>		<b>34,094</b>	<b>33,713</b>	<b>(381)</b>	<b>(1.13)</b>	<b>34,463</b>	<b>34,189</b>	<b>(274)</b>	<b>(0.80)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	190	186	(4)	(2.15)	1,346	1,301	(45)	(3.46)
OUTDOOR LIGHTING	(21)	0	18	18	100.00	0	166	166	100.00
RESIDENTIAL	(31)	15	16	1	6.25	104	111	7	6.31
LARGE VOLUME	(51)	1,932	1,665	(267)	(16.04)	11,453	10,736	(717)	(6.68)
OTHER	(81)	15	19	4	21.05	113	129	16	12.40
INTERRUPTIBLE	(61)	26,257	23,135	(3,122)	(13.49)	163,283	157,823	(5,460)	(3.46)
INTERRUPTIBLE TRANSPORT	(92)	20,579	22,030	1,451	6.59	129,774	135,430	5,656	4.18
LARGE VOLUME INTERRUPTIBLE	(93)	2,735,404	1,832,920	(902,484)	(49.24)	12,769,268	10,924,940	(1,844,328)	(16.88)
OFF SYSTEM SALES SERVICE	(95)	204,000	0	(204,000)	0.00	1,258,350	0	(1,258,350)	0.00

ACTUAL FOR THE PERIOD OF:

APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0438	1.0395	1.0413	1.0412						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.05	1.06	1.06	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0469	1.0452	1.0432	1.0382	1.0409	1.0410						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	1.06	0	0	0	0	0	0

**INVOICE**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SORAT Affiliate

Page 1

DATE 09/30/96  
 DUE 10/10/96  
 INVOICE NO. 13332  
 TOTAL AMOUNT DUE \$119,157.71

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: JACK BROWN  
 POST OFFICE BOX 3395  
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance  
 and wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank, Dallas, TX  
 Account # 3750354511  
 ABA # 111000012

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084  
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT TONYA DAILY  
 AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			
	RESERVATION CHARGE											
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			09/96	A	RES	0.3659	0.0685		0.4244	240,300	\$104,386.32
	NO NOTICE RESERVATION CHARGE			09/96	A	RES	0.3659	0.0600		0.4259	43,500	\$18,526.65
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16103			09/96	A	NRH	0.0694			0.0694	30,000	\$2,082.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16104			09/96	A	TRL	0.0530	0.0600		0.1130	(2,900)	(\$327.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16105			09/96	A	TRL	0.0530	0.0600		0.1130	(8,700)	(\$983.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16106			09/96	A	TRL	0.0530	0.0600		0.1130	(5,800)	(\$655.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16108			09/96	A	TRL	0.0530	0.0600		0.1130	(8,700)	(\$983.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16109			09/96	A	TRL	0.0530	0.0600		0.1130	(2,900)	(\$327.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctre 5385, at poi 16157			09/96	A	TRL	0.0530	0.0600		0.1130	(2,900)	(\$327.70)
	WESTERN DIVISION REVENUE SHARING CREDIT			09/96	A	TRL	0.0530	0.0600		0.1130	(11,600)	(\$1,310.80)
	MARKET IT REVENUE SHARING CREDIT			09/96	A	TCN						(\$187.62)
				09/96	A	ITF						(\$734.14)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/96.										270,300	\$119,157.71	

\*\*\* END OF INVOICE 13332 \*\*\*



**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE 09/30/96  
 DUL 10/10/96  
 TRVCLL NO. 13320  
 TOTAL AMOUNT DUE \$100,895.60

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: JACK BROWN  
 POST OFFICE BOX 3395  
 WEST PALM BEACH, FL 33402-3395

PLEASE reference this invoice no. on your remittance  
 And wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank; Dallas, TX  
 Account # 3750354511  
 ABA # 111000012

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084  
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT TONYA DAILY  
 AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	PC	RATES				VOLUMES MMBTU DAY	AMOUNT
		POI NO.	NAME				BASL	SURCHARGES	DISC	RLT		
	RESERVATION CHARGE			09/96	A	RES	0.7488	0.0085		0.7573	134,340	\$101,735.68
	MARKET IT REVENUE SHARING CREDIT			09/96	A	ITF						(5840.08)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/96.											134,340	\$100,895.60

\*\*\* END OF INVOICE 13320 \*\*\*

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**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 AN ENRON/SORAT AFFILIATE

Page 1

DATE	10/10/96
DUE	10/20/96
INVOICE NO.	13531
TOTAL AMOUNT DUE	\$16,435.46

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: JACK BROWN  
 POST OFFICE BOX 3395  
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance and wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank, Dallas, TX  
 Account F 3750354511  
 ABA F 111000012

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RE	RATES			VOLUMES MONTHLY DRY	AMOUNT
							BASE	SURCHARGES	UTSL		
	Usage Charge - No Notice For DELAND			09/96	A	COM	0.0259	0.0505	0.0764	2,115	\$161.59
	Usage Charge - No Notice For SANFORD			09/96	A	COM	0.0259	0.0505	0.0764	174	\$13.28
	Usage Charge - No Notice For WEST PALM BEACH			09/96	A	COM	0.0259	0.0505	0.0764	(774)	(\$59.13)
	Usage Charge	16103	FPU-RIVIERA BEACH	09/96	A	COM	0.0259	0.0505	0.0764	17,900	\$1,367.56
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	09/96	A	COM	0.0259	0.0505	0.0764	19,859	\$1,517.23
	Usage Charge	16105	FPU-WEST PALM BEACH	09/96	A	COM	0.0259	0.0505	0.0764	20,000	\$1,528.00
	Usage Charge	16106	FPU-LAKE NORTH SOUTH	09/96	A	COM	0.0259	0.0505	0.0764	33,120	\$2,530.37
	Usage Charge	16107	FPU-LAKE NORTH	09/96	A	COM	0.0259	0.0505	0.0764	29,800	\$2,276.72
	Usage Charge	16108	FPU-BOYNTON BEACH	09/96	A	COM	0.0259	0.0505	0.0764	24,000	\$1,833.60
	Usage Charge	16109	FPU-BOCA RATON	09/96	A	COM	0.0259	0.0505	0.0764	32,600	\$2,490.64
	Usage Charge	16156	FPU-SANFORD	09/96	A	COM	0.0259	0.0505	0.0764	5,220	\$398.81
	Usage Charge	16158	FPU-DELAND	09/96	A	COM	0.0259	0.0505	0.0764	10,710	\$818.24
	Usage Charge	16273	FARMLAND INDUSTRIES	09/96	A	COM	0.0259	0.0505	0.0764	20,400	\$1,558.56
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/96.										215,124	\$16,435.46

\*\*\* END OF INVOICE 13531 \*\*\*

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**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SOHAT Affiliate

DATE	10/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/20/96		
INVOICE NO.	13520		
TOTAL AMOUNT DUE	55,726.56		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TORYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	AC	RA.TS		UTIC	RET	VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES				
	Usage Charge	16103	FPU-RIVIERA BEACH	09/96	A	COM	0.0371	0.0155				
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	09/96	A	COM	0.0371	0.0155		0.0526	6,000	\$315.60
	Usage Charge	16105	FPU-WEST PALM BEACH	09/96	A	COM	0.0371	0.0155		0.0526	9,930	\$522.32
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	09/96	A	COM	0.0371	0.0155		0.0526	12,000	\$631.20
	Usage Charge	16107	FPU-LAKE WORTH	09/96	A	COM	0.0371	0.0155		0.0526	24,000	\$1,262.40
	Usage Charge	16109	FPU-BOCA RATON	09/96	A	COM	0.0371	0.0155		0.0526	6,000	\$315.60
	Usage Charge	16156	FPU-SANFORD	09/96	A	COM	0.0371	0.0155		0.0526	6,000	\$315.60
	Usage Charge	16157	FPU-SANFORD WEST	09/96	A	COM	0.0371	0.0155		0.0526	15,810	\$831.61
	Usage Charge	16158	FPU-DELAND	09/96	A	COM	0.0371	0.0155		0.0526	15,840	\$833.18
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/96.											108,870	\$5,726.56

\*\*\* END OF INVOICE 13520 \*\*\*

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**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENROR/SORAT Affiliate

DATE	10/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3393 WEST PALM BEACH, FL 33402-3393		Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUL	10/20/96			
INVOICE NO.	13520			
TOTAL AMOUNT DUL	55,726.56			

CONTRACT	3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4064	PLEASE CONTACT TORVA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RA.TS			VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	UTSL		
	Usage Charge	16103	FPU-RIVIERA BEACH	09/96	A	COM	0.0371	0.0155	0.0526	6,000	\$315.60
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	09/96	A	COM	0.0371	0.0155	0.0526	9,930	\$522.32
	Usage Charge	16105	FPU-WEST PALM BEACH	09/96	A	COM	0.0371	0.0155	0.0526	12,000	\$631.20
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	09/96	A	COM	0.0371	0.0155	0.0526	24,000	\$1,262.40
	Usage Charge	16107	FPU-LAKE WORTH	09/96	A	COM	0.0371	0.0155	0.0526	6,000	\$315.60
	Usage Charge	16109	FPU-BOCA RATON	09/96	A	COM	0.0371	0.0155	0.0526	6,000	\$315.60
	Usage Charge	16156	FPU-SANFORD	09/96	A	COM	0.0371	0.0155	0.0526	15,810	\$831.61
	Usage Charge	16157	FPU-SANFORD WEST	09/96	A	COM	0.0371	0.0155	0.0526	15,840	\$833.18
	Usage Charge	16158	FPU-DELAND	09/96	A	COM	0.0371	0.0155	0.0526	13,290	\$699.05
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/96.										108,870	\$5,726.56

\*\*\* END OF INVOICE 13520 \*\*\*

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